



State Board of Equalization

News Release

George Runner, Member

2nd District – Lancaster

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Overcharged Tax on an Auto Purchase? Get Your Refund

Sacramento – Californians who want to know if they overpaid sales or use tax when buying a car or truck should [verify their local tax rate](http://www.boe.ca.gov/taxrate) (www.boe.ca.gov/taxrate) and review their vehicle registration paperwork carefully.

Sales and use tax rates vary widely across California, and consumers may be unaware if they are being charged the correct amount of tax. When purchasing a motor vehicle, a buyer should generally pay the tax rate where it will be registered (usually the owner's home address).

Board of Equalization Member George Runner [recently uncovered](#) the fact that the California Department of Motor Vehicles has been overcharging tax to some Californians.

"The DMV has always been required to collect the right amount of tax. For them to say otherwise is ridiculous," Runner said. "I am urging DMV to immediately mend its ways. In the meantime it's vital for taxpayers to be aware of this problem so they can demand a refund if they were charged too much tax."

For example, if you bought a used car for \$10,000 and the car will be registered to your home address in the City of Sacramento, you would owe \$850 in tax (based upon the City of Sacramento's sales and use tax rate of 8.5 percent). Down the road in unincorporated Sacramento County, you would owe \$800 based on that area's rate of 8 percent.

If you purchased a vehicle from a private party, and were overcharged tax when registering with the DMV, you may request a refund from the BOE within three years from the date the tax was due. Requests must be made in writing using the form [BOE-101](#). More information and instructions are available on the BOE's website in [Publication 117](#).

If you were overcharged tax by a registered vehicle dealer, you are required to request a refund from that dealer, as they are the responsible party who paid the tax on your behalf. For further assistance, consumers may contact the BOE's Customer Service Center at 1-800-400-7115.

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Elected in November 2010, George Runner represents the State Board of Equalization's Second District. He is a leading advocate for California taxpayers. Runner has worked to improve California's tax policies and practices and to create and retain more private sector jobs in our state. Prior to his election to the Board, Runner served twelve years in the State Legislature, authoring the well-known California Amber Alert and California's Blue Alert. As a thoughtful conservative, his legislative priorities included improving the economy, business growth, education excellence, and public safety for all Californians. As a member of the Senate Revenue and Taxation Committee, Runner consistently led the fight against tax increases and supported tax relief for families and businesses.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects \$56 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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